

April 30, 2013

To whom it may concern:

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Notice Regarding Recording of Extraordinary Income and Loss

Minebea Co., Ltd. announces that it has recorded the following extraordinary income and loss on a consolidated basis in the fiscal year ended March 31, 2013.

1. Background

Please be advised that on the consolidated financial statements for the fiscal year ended March 31, 2013, the insurance income for the losses on the large-scale flooding in Thailand have been recorded as the extraordinary income, and business restructuring losses associated with the consolidation, integration and abolishment of underperforming equipments centering on the rotary components business as well as impairment losses related to the fixed assets used for the spindle motors are also posted as the extraordinary losses.

2. Impact on the financial results
(on a consolidated basis)

Extraordinary income	
(1) Insurance income	2,572 million yen
Extraordinary loss	
(1) Business restructuring loss	2,626 million yen
(2) Loss on disaster	1,980 million yen
(3) Impairment loss	1,948 million yen
(4) Loss on abolishment of retirement benefit plan	1,641 million yen
(5) Goodwill amortization	620 million yen

3. Outlook for the future

Aforementioned extraordinary losses will be recorded on the consolidated financial statements for the fiscal year ended March 31, 2013.

(Note) The business forecasts contained in this press release are made based on information available as of the date of the announcement.

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